

DEPARTMENT OF INLAND REVENUE,

OTTAWA, 7th January, 1915.

SIR,—

I beg to inform you that under the authority of an Order in Council dated 5th January, 1915, the Regulations in respect of Tobacco and Cigars, and Tobacco and Cigars Manufactories, as established by Order in Council dated 16th January, 1911, have been amended by substituting the following in lieu of Section 133, Article 5, and Section 150, Article 8, respectively:—

Sec. 133.—Except as hereinafter provided, the stamp upon the package from which goods are being retailed is *prima facie* evidence that the duty on such goods has been paid; the absence of such stamp is *prima facie* evidence of the non-payment of duty.

In the case of plug tobacco, manufactured in Canada, each plug having attached thereto the manufacturer's metal tag or brand, a dealer will be permitted to open a caddy not exceeding in weight twenty-five pounds, and remove from it such quantity of plugs, not less than one pound, as may be desired for the purpose of immediate sale to the retail trade. The quantity so removed shall be placed in a suitable box made of cardboard or such other material as may be approved by the Department. On the box shall be placed a stamp, which shall be signed by the dealer, to the following effect, viz:

"This tobacco is the manufacture of.....
".....
"and has been taken from a caddy bearing duty paid stamp
"No....."

(Dealer's name).....
Address.....

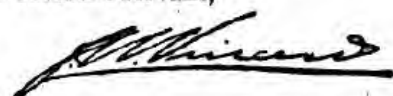
"NOTICE.—The contents of this package may only be removed
"for sale to a customer, and when the package is empty it shall be
"immediately destroyed."

2. Imported tobacco shall be sold from original, stamped packages only.
3. The stamp to be attached to each package of tobacco removed from a duty paid caddy shall be supplied by the Department at cost, viz:—\$1.00 per 1,000 and will be obtainable from the Collector of the Division, who will deposit all sums represented thereby as Excise Revenue, other receipts, accounting for same on a D. 11 Entry, and in Monthly Return G. 12.

Sec. 150.—No rebate will be allowed or paid when the stamps on the packages containing tobacco have not been taken account of, and the said stamps destroyed in the presence of the officers herein mentioned, nor when the record of stamps destroyed does not agree with the stamp book of the Collector by whom issued.

(a) No rebate will be allowed on any cut tobacco, except cigarettes when contained in packages of a denomination of one pound and under, nor on any description of tobacco entered for re-working which has been damaged to such an extent that it is worthless, and is not actually re-worked, but is merely taken for re-working by the manufacturer for the purpose of obtaining a rebate to which he is not entitled.

I remain, Sir,
Your obedient servant,



To the Collector of Inland Revenue.

Deputy Minister.

NOTE:—The Collector will please deliver a copy of this circular to each dealer in his Division.